

# MEMORANDUM

Agenda Item No. 11(A)(23)

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**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

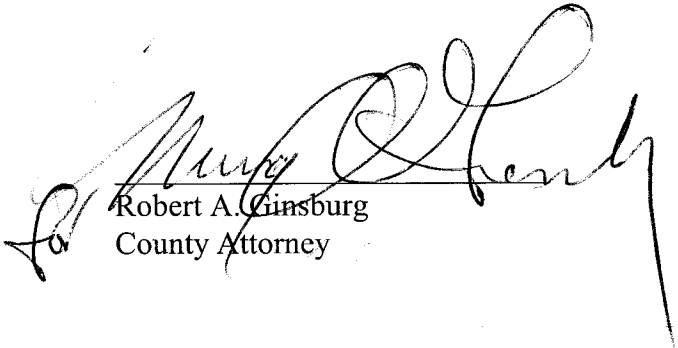
**DATE:** April 5, 2005

**FROM:** Robert A. Ginsburg  
County Attorney

**SUBJECT:** Resolution urging the Florida  
Legislature to enact legislation  
allowing a one-time carry over  
of the Save Our Homes Value

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The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Katy Sorenson and Commissioner Carlos A. Gimenez.

  
Robert A. Ginsburg  
County Attorney

RAG/jls

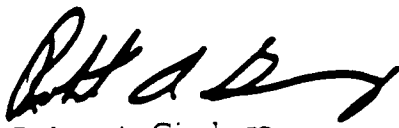


# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**DATE:** April 5, 2005

**FROM:**   
Robert A. Ginsburg  
County Attorney

**SUBJECT:** Agenda Item No. 11(A)(23)

Please note any items checked.

- ☐ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Bid waiver requiring County Manager's written recommendation
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☐ Housekeeping item (no policy decision required)
- ☐ No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 11(A)(23)  
4-5-05

RESOLUTION NO. \_\_\_\_\_

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
ENACT LEGISLATION ALLOWING A ONE-TIME CARRY  
OVER OF THE SAVE OUR HOMES VALUE WHEN BUYING  
A SMALLER HOMESTEAD PROPERTY WITHIN ONE YEAR  
OF SELLING A LARGER HOMESTEAD PROPERTY

**WHEREAS**, property values in Miami-Dade County have risen sharply over the past few decade and particularly in the last few years; and

**WHEREAS**, the Save Our Homes Amendment to the Florida Constitution, Article VII, Section 4(c)(1), provides that the increase in assessed value of homestead property shall not exceed the greater of three (3) percent or the rate of inflation, whichever is lower; and

**WHEREAS**, the Save Our Homes Amendment has had the effect over time of suppressing the assessed values and correspondingly the total tax bills of homestead property as property values have increased; and

**WHEREAS**, this suppression of assessed values likely results in an increase in a homeowner's tax bill when the homeowner moves to a new home, even if the new home is smaller in size than the original home; and

**WHEREAS**, the Save Our Home cap potentially results in the unintended consequence of discouraging people from moving to a smaller home when, for example, their children have left the home; and

**WHEREAS**, this effect has resulted in people staying in larger homes when smaller homes, including townhouses and condominium units might be a more appropriate-size home; and

**WHEREAS**, tax policy should not discourage homeowners from moving to smaller homes because of the inefficient use of energy and the negative effects on the environment of people staying in homes larger than what they need; and

**WHEREAS**, tax policy should not discourage elderly homeowners from moving from large two-story suburban homes to single-floor denser condominium units and townhouses that may be safer and more suitable for elderly homeowners; and

**WHEREAS**, allowing homeowners to do a one-time carry over of the Save Our Homes value they have accrued over time when selling a homestead property for the purpose of buying a smaller homestead property would remove disincentives to having homeowners reside in homes that are appropriately-sized and located for their particular needs; and

**WHEREAS**, such a one-time carry over of the Save Our Homes value allows "empty nest" homeowners to downsize without having the significant negative effects on local government revenues of general proposals that allow the portability of Save Our Homes value under all circumstances,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:**

**Section 1.** This Board urges the Florida Legislature to adopt legislation, including a joint resolution to propose a constitutional amendment, that would allow a one-time carry over of the Save Our Homes value when a homeowner who is 55 years of age or older sells a homestead property and buys a smaller homestead property.

**Section 2.** The Clerk of the Board is directed to transmit a certified copy of this resolution to the Chair and members of the Miami- Dade County State Legislative Delegation.

**Section 3.** This Board directs the County's state lobbyists to advocate for the passage of the legislation set forth in section 1 above, and directs the Office of Intergovernmental Affairs to include this item in the federal and state legislative packages.

The foregoing resolution was sponsored by Commissioners Katy Sorenson and Commissioner Carlos A. Gimenez and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Dennis C. Moss, Vice-Chairman	
Bruno A. Barreiro	Dr. Barbara Carey-Shuler
Jose "Pepe" Diaz	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Dorin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairman thereupon declared the resolution duly passed and adopted this 5<sup>th</sup> day of April, 2005. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



Jess M. McCarty

